

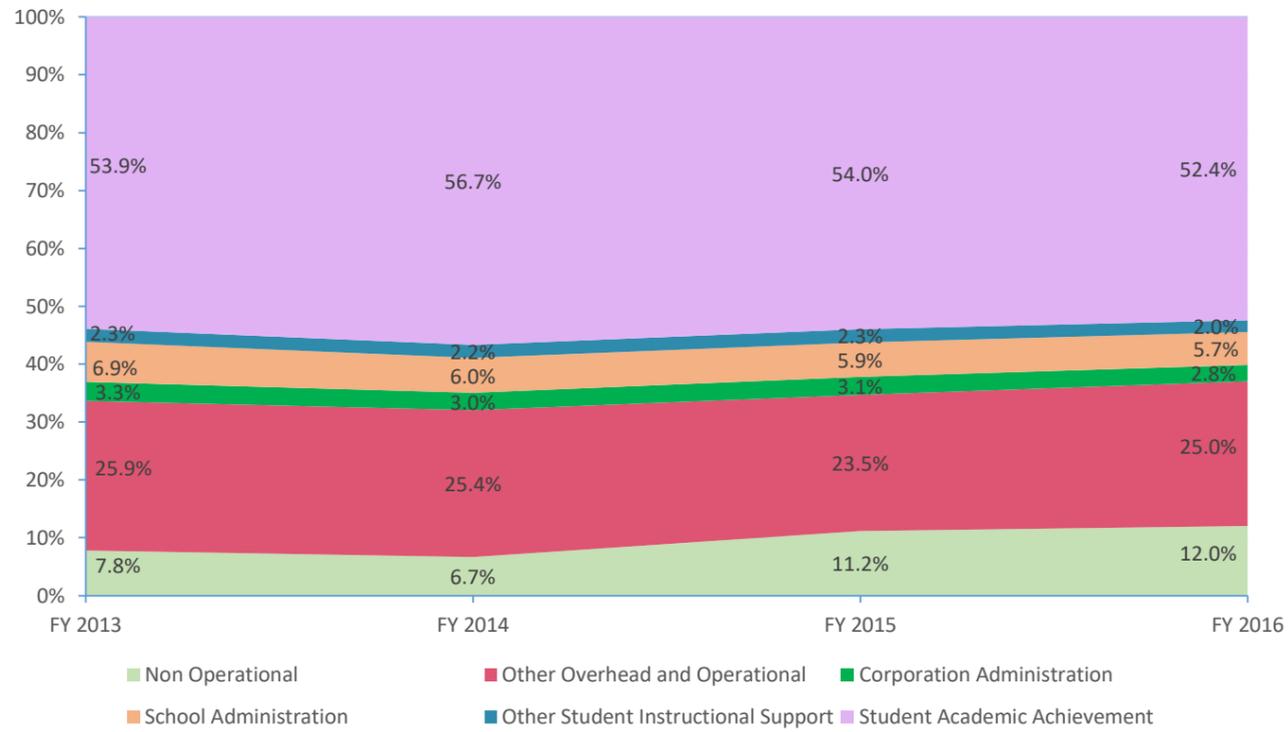
**School Corporation Expenditures by Account  
Biannual Financial Report Data  
Southern Wells Com Schools (8425)**

Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,910,501	58.7%	\$4,053,628	57.7%	\$3,742,800	53.9%	\$4,098,671	56.7%	\$4,157,811	54.0%	\$4,198,673	52.4%
Student Instructional Support	\$481,205	7.2%	\$587,182	8.4%	\$638,714	9.2%	\$598,373	8.3%	\$635,651	8.2%	\$618,638	7.7%
<b>Total</b>	<b>\$4,391,707</b>	<b>65.9%</b>	<b>\$4,640,810</b>	<b>66.0%</b>	<b>\$4,381,514</b>	<b>63.1%</b>	<b>\$4,697,043</b>	<b>64.9%</b>	<b>\$4,793,462</b>	<b>62.2%</b>	<b>\$4,817,311</b>	<b>60.1%</b>

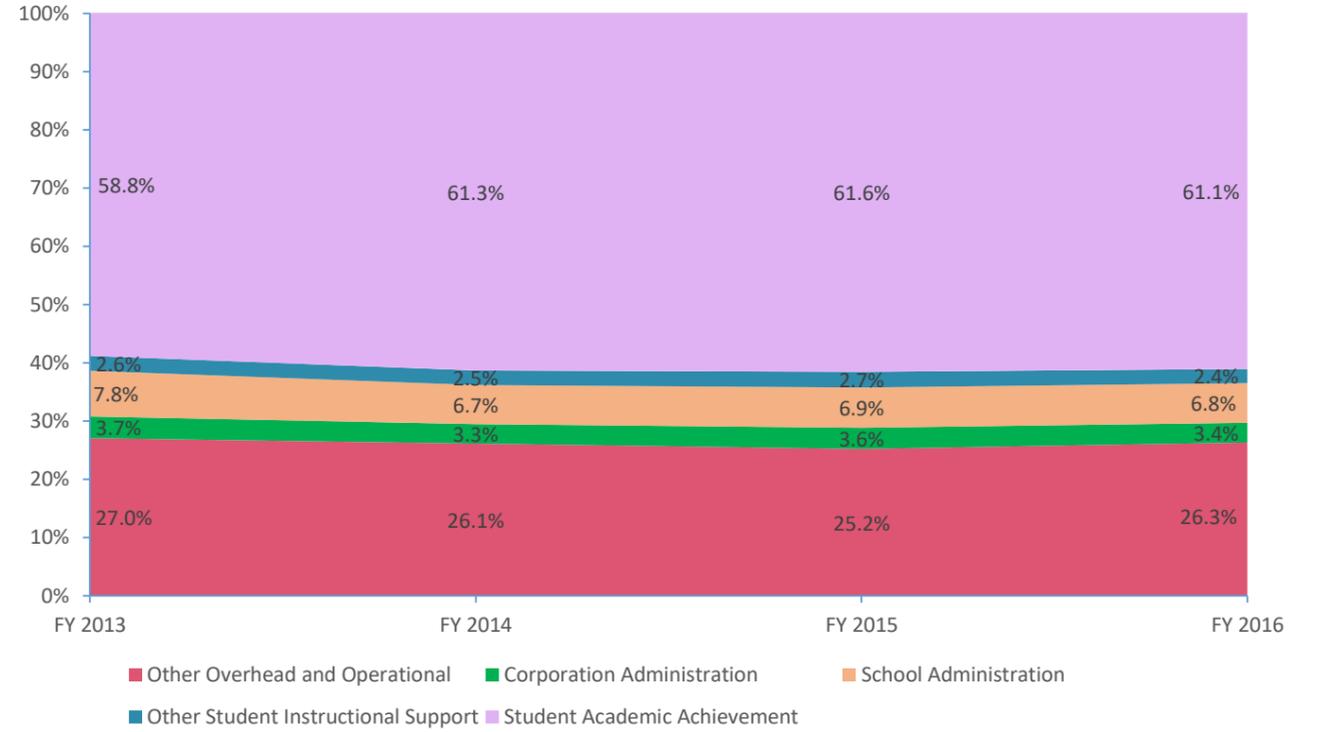
Non Instructional Expenditures												
Expenditure Type	FY 2006 <sup>1</sup>		FY 2009 <sup>2</sup>		FY 2013		FY 2014		FY 2015		FY 2016	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,862,519	28.0%	\$1,924,284	27.4%	\$2,024,332	29.1%	\$2,053,133	28.4%	\$2,053,205	26.6%	\$2,229,811	27.8%
Non Operational	\$408,783	6.1%	\$465,836	6.6%	\$541,339	7.8%	\$482,111	6.7%	\$859,795	11.2%	\$963,655	12.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$2,271,302</b>	<b>34.1%</b>	<b>\$2,390,120</b>	<b>34.0%</b>	<b>\$2,565,671</b>	<b>36.9%</b>	<b>\$2,535,244</b>	<b>35.1%</b>	<b>\$2,913,000</b>	<b>37.8%</b>	<b>\$3,193,466</b>	<b>39.9%</b>

<b>Grand Total</b>	<b>\$6,663,009</b>	<b>\$7,030,931</b>	<b>\$6,947,185</b>	<b>\$7,232,287</b>	<b>\$7,706,462</b>	<b>\$8,010,777</b>
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**All Expenditures**



**Operational Expenditures Only<sup>3</sup>**



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

**School Corporation Expenditures by Account**  
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Account					Percent Change				
	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
<b>Student Academic Achievement</b>									
11050	Regular Programs	Full Day Kindergarten	\$0	\$0	\$136,862	\$69,314	NA	NA	-49.4%
11100	Regular Programs	Elementary	\$1,073,313	\$1,453,189	\$1,532,988	\$1,627,166	51.6%	12.0%	6.1%
11300	Regular Programs	High School	\$1,166,789	\$1,535,306	\$1,541,057	\$1,576,656	35.1%	2.7%	2.3%
11355	Regular Programs	High School - Acad. Honors High Ability Students	\$0	\$35,037	\$9,989	\$1,624	NA	-95.4%	-83.7%
11420	Regular Programs	Vocational Education - Agriculture B	\$71,960	\$74,346	\$60,509	\$62,579	-13.0%	-15.8%	3.4%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$52,201	\$39,146	\$11,498	\$50,022	-4.2%	27.8%	335.0%
11480	Regular Programs	Vocational Education - Industrial Education A	\$52,392	\$57,493	\$0	\$0	-100.0%	-100.0%	NA
11510	Regular Programs	Vocational Education - Cooperative Education	\$62,153	\$23,091	\$19,507	\$22,397	-64.0%	-3.0%	14.8%
11520	Regular Programs	Vocational Education - Area School Participation	\$56,839	\$62,052	\$0	\$0	-100.0%	-100.0%	NA
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$0	\$20,000	\$0	\$0	NA	-100.0%	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$11,634	\$17,065	\$32,982	\$33,570	188.5%	96.7%	1.8%
12510	Special Programs	Culturally Different - Communication Disorders	\$60	\$0	\$0	\$0	-100.0%	NA	NA
12610	Special Programs	Learning Disability	\$0	\$0	\$332,369	\$316,308	NA	NA	-4.8%
12900	Special Programs	Other Special Programs	\$5,850	\$1,404	\$0	\$0	-100.0%	-100.0%	NA
14100	Summer School Programs	Elementary	\$3,380	(\$1,544)	\$0	\$0	-100.0%	100.0%	NA
14300	Summer School Programs	High School	\$11,661	\$13,470	\$0	\$0	-100.0%	-100.0%	NA
16100	Remediation	Remediation Testing	\$37,730	\$20,801	\$2,520	(\$15)	-100.0%	-100.1%	-100.6%
16200	Remediation	Preventive Remediation	\$36,258	\$0	\$8,890	\$59,528	64.2%	NA	569.6%
17100	Payments to Other Governmental Units Within State	Transfer Tuition	\$11,381	\$0	\$0	\$0	-100.0%	NA	NA
17300	Payments to Other Governmental Units Within State	Area Vocat. School (Part. Share)	\$0	\$0	\$139,202	\$37,336	NA	NA	-73.2%
17400	Payments to Other Governmental Units Within State	Joint Services and Supply - Special Ed.	\$233,927	\$312,848	\$0	\$0	-100.0%	-100.0%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$0	\$36,771	\$5,457	\$3,175	NA	-91.4%	-41.8%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$0	\$0	\$12,472	\$0	NA	NA	-100.0%
22190	Instruction	Imp. of Instruction - Other Imp. of Instruct. Services	\$3,240	\$8,152	\$28,327	\$850	-73.8%	-89.6%	-97.0%
22220	Instruction	Library/Media Services - School Library	\$65,561	\$65,149	\$68,848	\$67,586	3.1%	3.7%	-1.8%
22230	Instruction	Library/Media Services - Audiovisual	\$748	\$1,246	\$0	\$1,656	121.4%	32.9%	NA
22290	Instruction	Library/Media Services - Other Educational Media Services	\$1,758	\$1,814	\$1,913	\$2,066	17.5%	13.9%	8.0%
22360	Instruction	Instruc. Related Tech. - Network Support	\$135,153	\$193,084	\$148,473	\$162,247	20.0%	-16.0%	9.3%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$92,782	\$83,706	\$63,949	\$104,609	12.7%	25.0%	63.6%
26497	Category not Specified	Teachers Retir. Fund - 07 Acct. Code	\$152,610	\$0	\$0	\$0	-100.0%	NA	NA
<b>Student Academic Achievement Total</b>			<b>\$3,339,379</b>	<b>\$4,053,628</b>	<b>\$4,157,811</b>	<b>\$4,198,673</b>	<b>25.7%</b>	<b>3.6%</b>	<b>1.0%</b>
<b>Student Instructional Support</b>									
21110	Students	Attend. & Social Work Serv. - Service Area Direction	\$0	\$1,256	\$0	\$0	NA	-100.0%	NA
21190	Students	Attend. & Social Work Serv. - Other	\$0	\$68,143	\$52,144	\$49,760	NA	-27.0%	-4.6%
21210	Students	Guidance Services - Service Area Direction	\$93,825	\$72,650	\$97,052	\$82,494	-12.1%	13.5%	-15.0%
21290	Students	Guidance Services - Other Guidance Services	\$0	\$0	\$73	\$868	NA	NA	1082.5%
21340	Students	Health Services - Nurse Services	\$28,402	\$31,776	\$28,878	\$29,650	4.4%	-6.7%	2.7%
21390	Students	Health Services - Other Health Services	\$582	\$270	\$0	\$0	-100.0%	-100.0%	NA
24100	School Administration	Office of The Principal	\$207,881	\$347,538	\$361,252	\$371,661	78.8%	6.9%	2.9%
24900	School Administration	Other Support Services - School Admin.	\$62,086	\$65,548	\$96,252	\$84,205	35.6%	28.5%	-12.5%
<b>Student Instructional Support Total</b>			<b>\$392,775</b>	<b>\$587,182</b>	<b>\$635,651</b>	<b>\$618,638</b>	<b>57.5%</b>	<b>5.4%</b>	<b>-2.7%</b>
<b>Overhead and Operational</b>									
23110	General Administration	Board of Education - Service Area Direction	\$4,000	\$3,500	\$4,000	\$4,000	0.0%	14.3%	0.0%
23120	General Administration	Board of Education - Service Area Assistants	\$34,083	\$0	\$0	\$0	-100.0%	NA	NA
23150	General Administration	Board of Education - Legal Services	\$3,044	\$2,498	\$4,586	\$5,468	79.7%	118.9%	19.2%
23160	General Administration	Board of Education - Promotion Expenses	\$100	\$0	\$557	\$1,016	915.9%	NA	82.3%
23210	General Administration	Executive Administration - Office of The Superintendent	\$119,059	\$170,014	\$165,327	\$153,148	28.6%	-9.9%	-7.4%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$1,830	\$1,942	\$2,157	\$1,536	-16.1%	-20.9%	-28.8%
25120	Central Services	Fiscal Services - Service Area Direction	\$0	\$47,352	\$62,387	\$61,267	NA	29.4%	-1.8%
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$1,072	\$0	\$66	\$0	-100.0%	NA	-100.0%
25192	Central Services	Fiscal Services - Other - Petty Cash	\$167	\$0	\$0	\$0	-100.0%	NA	NA

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	FY 2006	FY 2009	FY 2015	FY 2016	2006 to 2016	2009 to 2016	2015 to 2016		
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$45	\$64	\$138	\$157	251.9%	146.4%	14.0%
25210	Central Services	Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$1,109	\$0	\$0	\$0	-100.0%	NA	NA
25920	Central Services	Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$105	\$210	\$205	\$205	95.3%	-2.4%	0.0%
25990	Central Services	Other Supp. Serv. Cent. Serv. - Other Supp. Serv. - Central	\$4,727	\$0	\$0	\$0	-100.0%	NA	NA
26200	Operation and Maintenance of Plant Services	Maintenance of Buildings	\$557,048	\$657,242	\$634,857	\$675,623	21.3%	2.8%	6.4%
26300	Operation and Maintenance of Plant Services	Maintenance of Grounds	\$1,440	\$6,348	\$8,832	\$23,284	1517.4%	266.8%	163.6%
26400	Operation and Maintenance of Plant Services	Maintenance of Equipment	\$39,663	\$46,532	\$43,114	\$26,928	-32.1%	-42.1%	-37.5%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$200	\$0	\$0	\$0	-100.0%	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$4,207	\$0	\$0	\$0	-100.0%	NA	NA
26600	Operation and Maintenance of Plant Services	Security Services	\$0	\$0	\$11,628	\$55,770	NA	NA	379.6%
26700	Operation and Maintenance of Plant Services	Insurance	\$53,671	\$58,911	\$48,017	\$50,979	-5.0%	-13.5%	6.2%
27010	Student Transportation	Service Area Direction	\$18,773	\$20,557	\$25,104	\$34,309	82.8%	66.9%	36.7%
27100	Student Transportation	Vehicle Operation	\$211,571	\$323,140	\$370,318	\$367,620	73.8%	13.8%	-0.7%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$177,180	\$172,934	\$140,657	\$163,458	-7.7%	-5.5%	16.2%
27400	Student Transportation	Purchase of School Buses	\$170,676	\$112,623	\$135,865	\$133,774	-21.6%	18.8%	-1.5%
27500	Student Transportation	Insurance on Buses	\$28,853	\$22,188	\$17,749	\$16,994	-41.1%	-23.4%	-4.3%
27900	Student Transportation	Other Student Transportation Services	\$2,529	\$1,453	\$4,393	\$1,377	-45.5%	-5.2%	-68.6%
27910	Student Transportation	Bus Driver Training	\$0	\$2,248	\$0	\$0	NA	-100.0%	NA
31100	Food Services Operations	Service Area Direction	\$0	\$7,000	\$0	\$1,984	NA	-71.7%	NA
31200	Food Services Operations	Food Preparation and Dispensing	\$103,263	\$107,145	\$136,468	\$146,508	41.9%	36.7%	7.4%
31400	Food Services Operations	Food Purchases	\$145,032	\$128,503	\$195,382	\$210,041	44.8%	63.5%	7.5%
31900	Food Services Operations	Other Food Services	\$3,531	\$31,882	\$41,398	\$94,365	2572.6%	196.0%	127.9%
<b>Overhead and Operational Total</b>			<b>\$1,686,977</b>	<b>\$1,924,284</b>	<b>\$2,053,205</b>	<b>\$2,229,811</b>	<b>32.2%</b>	<b>15.9%</b>	<b>8.6%</b>
<b>Non Operational</b>									
33400	Category not Specified	Athletic Coaches	\$93,065	\$95,344	\$125,724	\$136,650	46.8%	43.3%	8.7%
43000	Category not Specified	Professional Services	\$11,211	\$57,573	\$50,453	\$27,945	149.3%	-51.5%	-44.6%
45100	Building Acquisition, Construction and Improvement	Building Acquisition, Const. and Improv.	\$151,247	\$142,506	\$559,564	\$672,112	344.4%	371.6%	20.1%
45400	Building Acquisition, Construction and Improvement	Sports Facilities	\$17,176	\$71,620	\$14,609	\$40,820	137.6%	-43.0%	179.4%
45500	Building Acquisition, Construction and Improvement	Rent of Build., Facilities, and Equip.	\$16,290	\$18,063	\$13,172	\$14,760	-9.4%	-18.3%	12.1%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$62,560	\$53,851	\$55,806	\$54,788	-12.4%	1.7%	-1.8%
49000	Category not Specified	Other Facilities Acq. and Construction	\$36,122	\$4,304	\$40,467	\$16,580	-54.1%	285.2%	-59.0%
52200	Interest on Debt	Temporary Loans	\$0	\$22,574	\$0	\$0	NA	-100.0%	NA
<b>Non Operational Total</b>			<b>\$387,671</b>	<b>\$465,836</b>	<b>\$859,795</b>	<b>\$963,655</b>	<b>148.6%</b>	<b>106.9%</b>	<b>12.1%</b>
<b>Prorated by Fund</b>									
26491 - SAA	NA	PERF - 2007 Account Code	\$20,235	\$0	\$0	\$0	NA	NA	NA
26491 - SIS	NA	PERF - 2007 Account Code	\$3,153	\$0	\$0	\$0	NA	NA	NA
26491 - O&O	NA	PERF - 2007 Account Code	\$22,579	\$0	\$0	\$0	NA	NA	NA
26491 - NO	NA	PERF - 2007 Account Code	\$754	\$0	\$0	\$0	NA	NA	NA
26492 - SAA	NA	Social Security - 2007 Account Code	\$191,122	\$0	\$0	\$0	NA	NA	NA
26492 - SIS	NA	Social Security - 2007 Account Code	\$29,315	\$0	\$0	\$0	NA	NA	NA
26492 - O&O	NA	Social Security - 2007 Account Code	\$56,905	\$0	\$0	\$0	NA	NA	NA
26492 - NO	NA	Social Security - 2007 Account Code	\$6,995	\$0	\$0	\$0	NA	NA	NA
26493 - SAA	NA	Workman's Compensation - 2007 Account Code	\$14,067	\$0	\$0	\$0	NA	NA	NA
26493 - SIS	NA	Workman's Compensation - 2007 Account Code	\$2,158	\$0	\$0	\$0	NA	NA	NA
26493 - O&O	NA	Workman's Compensation - 2007 Account Code	\$15,068	\$0	\$0	\$0	NA	NA	NA
26493 - NO	NA	Workman's Compensation - 2007 Account Code	\$531	\$0	\$0	\$0	NA	NA	NA
26494 - SAA	NA	Group Insurance - 2007 Account Code	\$306,298	\$0	\$0	\$0	NA	NA	NA
26494 - SIS	NA	Group Insurance - 2007 Account Code	\$47,529	\$0	\$0	\$0	NA	NA	NA
26494 - O&O	NA	Group Insurance - 2007 Account Code	\$73,748	\$0	\$0	\$0	NA	NA	NA
26494 - NO	NA	Group Insurance - 2007 Account Code	\$11,394	\$0	\$0	\$0	NA	NA	NA
26496 - SAA	NA	Unemployment Compensation - 2007 Account Code	\$46	\$0	\$0	\$0	NA	NA	NA
26496 - SIS	NA	Unemployment Compensation - 2007 Account Code	\$7	\$0	\$0	\$0	NA	NA	NA

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					2006 to 2016	2009 to 2016	2015 to 2016
26496 - O&O NA Unemployment Compensation - 2007 Account Code	\$866	\$0	\$0	\$0	NA	NA	NA
26496 - NO NA Unemployment Compensation - 2007 Account Code	\$2	\$0	\$0	\$0	NA	NA	NA
26498 - SAA NA Severance / Early Retirement Pay - 2007 Account Code	\$39,353	\$0	\$0	\$0	NA	NA	NA
26498 - SIS NA Severance / Early Retirement Pay - 2007 Account Code	\$6,268	\$0	\$0	\$0	NA	NA	NA
26498 - O&O NA Severance / Early Retirement Pay - 2007 Account Code	\$6,376	\$0	\$0	\$0	NA	NA	NA
26498 - NO NA Severance / Early Retirement Pay - 2007 Account Code	\$1,437	\$0	\$0	\$0	NA	NA	NA
<b>Prorated by Fund Total</b>	<b>\$856,206</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>NA</b>	<b>NA</b>	<b>NA</b>